



First Union Rail Corporation  
NC5811  
Commercial Leasing Group  
One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018  
Tel 847 318-7575  
847 318-7588

VIA UPS 2<sup>nd</sup> DAY AIR

RECORDATION NO. 24307 FILED

January 24, 2003

JAN 29 '03

2-04PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon E. Williams  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, DC 20423-0001  
Attn: Recordation of Railroad Equipment



Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated December 18, 2002, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation  
One O'Hare Center  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Lessee: Wilson Fertilizer & Grain, Inc.  
1827 East Lucas Street  
Rochester, IN 46975


A description of the railroad equipment covered by the enclosed document is forty-five (45) 4750 cubic foot covered hopper cars, with FURX, RUSX, and UMPX marks (see Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

  
Amy Carone  
Manager of Documentation

Enclosures

(WIFG004)

ASSGN. NO. WIFG004

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of November 18, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Wilson Fertilizer & Grain, Inc. ("Lessee"), an Indiana corporation.

**WITNESSETH:**

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of November 6, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 5, 2002, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

**LESSOR:**

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]

Name: K.A. Sombrowski

Title: DIRECTOR OF DOCUMENTATION Executed on this 18th day of December, 2002.

By: [Signature]  
Name: RICHARD F. SEYMOUR  
Vice President Sales & Marketing  
Title: \_\_\_\_\_

[CORPORATE SEAL]

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2-04 PM

STATE OF ILLINOIS

COUNTY OF COOK

SURFACE TRANSPORTATION BOARD

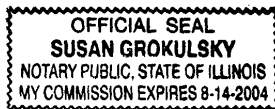
I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 18th day of December, 2002.

[Signature]  
Notary Public

My Commission Expires:

8-14-2004  
(Notary Public)



LESSEE:

WILSON FERTILIZER & GRAIN, INC.

By: Tom Wilson  
Name: Wilson Fertilizer  
Title: Pres.

ATTEST:

By: Jeff Kent  
Name: \_\_\_\_\_  
Title: J-Pres.

Executed on this 5 day of Dec., 2002.

[CORPORATE SEAL]

STATE OF Indiana  
COUNTY OF Fulton

I, Lynda F. Vandellin, a Notary Public of the County and State  
aforesaid, certify that Tom Wilson personally appeared before me this day and  
acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 5<sup>th</sup> day of December, 2002.

Lynda F. Vandellin  
Notary Public

Commission Expires:

1-17-08  
(Notary Public)

**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS: Forty-five (45) cars

DESCRIPTION OF CARS: 4,750 cubic foot covered hopper cars with gravity gates and trough hatches

CAR NUMBERS: See below:

FURX 463188	FURX 828771
FURX 463242	FURX 828781
FURX 821497	FURX 828988
FURX 823932	FURX 829022
FURX 824146	FURX 829529
FURX 824265	FURX 829579
FURX 824296	FURX 829651
FURX 824306	FURX 830029
FURX 824307	FURX 830045
FURX 824511	FURX 830295
FURX 824681	FURX 832023
FURX 824736	FURX 832102
FURX 826218	FURX 839379
FURX 826244	RUSX 5478
FURX 826852	RUSX 5481
FURX 827022	RUSX 510074
FURX 827074	UMPX 12176
FURX 827507	UMPX 12187
FURX 828081	UMPX 300145
FURX 828082	UMPX 482600
FURX 828153	UMPX 484506
FURX 828687	UMPX 487088
FURX 828768	Count: 45